

**59-4-102 Failure to pay tax -- Remedies of county.**

A tax due and unpaid under this chapter constitutes a debt due the county for and on behalf of the various taxing units concerned with the tax. If the tax imposed by this chapter or any portion of the tax is not paid at the time the tax becomes delinquent, the county auditor shall issue a warrant in the name of the county directed to the clerk of the district court for that county. The clerk shall enter in the judgment docket, in the column for judgment debtors, the name of the delinquent taxpayer mentioned in the warrant and, in the appropriate columns, the amount of tax, penalties, interest, and other costs for which the warrant is issued and the date when the warrant is filed. The warrant so docketed has the force and effect of a judgment duly rendered by a district court and docketed in the office of the clerk, and the county has the same remedies against the possessor or user as any other judgment creditor.

Amended by Chapter 143, 1997 General Session